

Agency 165

Board of Accountancy**Recommendation Summary**

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
2009-11 Expenditure Authority	11.3		3,649	3,649
Total Maintenance Level	11.3		2,838	2,838
Difference			(811)	(811)
Percent Change from Current Biennium	0.0%		(22.2)%	(22.2)%
Performance Changes				
Suspend Plan 1 Uniform COLA #			(24)	(24)
State Data Center Rate Increase			22	22
Subtotal			(2)	(2)
Total Proposed Budget	11.3		2,836	2,836
Difference			(813)	(813)
Percent Change from Current Biennium	0.0%		(22.3)%	(22.3)%
Total Proposed Budget by Activity				
Regulation of Public Accountants	5.0		1,004	1,004
Investigation of Public Accountants	4.6		1,221	1,221
CPA Consumer Protection Information	1.7		370	370
Other Statewide Adjustments			241	241
Total Proposed Budget	11.3		2,836	2,836

ACTIVITY DESCRIPTIONS**Regulation of Public Accountants**

As required by Chapter 18.04 RCW, the Board of Accountancy administers exams and issues licenses to certified public accountants (CPAs), CPA firms, and firm owners to ensure public protection and the reliability of financial information. The board establishes and audits compliance with education, examination, good character, ethics, and experience requirements prior to licensure. To continue to meet established performance standards and ethics requirements, the Board reviews and monitors charges against CPAs and firms, and audits compliance with continuing professional education requirements. The Board is funded by license fees paid by CPAs, firms, and firm owners.

Investigation of Public Accountants

The Board of Accountancy investigates complaints related to the compliance of certified public accountants (CPAs), CPA firms, and firm owners with technical and ethical standards. These standards are established in state and federal laws, board rules, and by various accounting standards boards; U.S. General Accounting Office; federal Office of Management and Budget; Securities and Exchange Commission; Internal Revenue Service; and American Institute of Certified Public Accountants. The board also investigates and takes action against individuals illegally posing as CPAs.

GOVERNMENTAL OPERATIONS

CPA Consumer Protection Information

The Board of Accountancy provides general and specific consumer protection information and is funded by license fees paid by CPAs, firms, and firm owners.

Other Statewide Adjustments

This item reflects proposed compensation and other adjustments that were not allocated to individual agency activities. This agency will assign these costs to the proper activities after the budget is enacted.